

## **CHAPTER 81-02.1-02**

### **CERTIFICATION OF ASSESSMENT OFFICIALS**

#### **Section**

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**81-02.1-02-01. Definitions.** As used in this chapter and for the administration of North Dakota Century Code chapter 11-10.1, unless the context otherwise requires:

1. "Assessment official" means a person responsible for initially determining the assessments of real property in a township, assessment district, or a city. The term also includes a county director of tax equalization who is responsible for supervising and instructing the township assessors and class II city assessors.
2. "Class I city assessor" means an assessor for a city with a population of five thousand or more.
3. "Class II city assessor" means an assessor for a city with a population of less than five thousand.
4. "County director of tax equalization" means a person appointed pursuant to North Dakota Century Code chapter 11-10.1.
5. "Township assessor" means a person appointed or elected as assessor pursuant to North Dakota Century Code chapter 58-05. The term also includes a person appointed as a district assessor as defined in North Dakota Century Code section 57-02-33.

**History:** Effective March 1, 1988.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-01(1), 11-10.1-05(1)(2)

**81-02.1-02-02. Responsibility of state supervisor of assessments.**  
The state supervisor of assessments is responsible for establishing certification

requirements for all assessment officials in North Dakota, certifying the assessment officials, and monitoring the certification process.

**History:** Effective March 1, 1988.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-01(1), 11-10.1-05(2)

**81-02.1-02-03. Certification requirements - Township assessor.**

1. To be certified as a township assessor after February 29, 1988, a person shall:
  - a. Successfully complete a minimum of twenty-four hours of instruction taught by a certified county director of tax equalization. Instruction includes, but is not limited to:
    - (1) Principles and theory of value.
    - (2) Market comparison, cost and income approaches to value.
    - (3) Valuation of agricultural land, residential, and commercial property.
    - (4) Laws and forms affecting assessors.
    - (5) Assessment statistics.
    - (6) Case study appraisal.
  - b. Successfully complete a statewide standard test for township assessors. The twenty-four hours of instruction may be waived upon successful completion of the statewide standard test without having first attended the instruction.
2. A township assessor must become certified within twelve months of appointment or election. Any person who does not become certified within twelve months is not eligible for reappointment.

**History:** Effective March 1, 1988.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-05(2)

**81-02.1-02-04. Certification requirements - Class II city assessor.**

1. To be certified as a class II city assessor, a person shall:
  - a. Successfully complete a minimum of twenty-four hours of instruction taught by a certified county director of tax equalization. Instruction includes, but is not limited to:

- (1) Principles and theory of value.
  - (2) Market comparison, cost and income approaches to value.
  - (3) Laws and forms affecting assessors.
  - (4) Statistics of residential and commercial property.
  - (5) Valuation of residential and commercial property.
  - (6) Case study appraisal of residential or commercial property.
- b. Successfully complete a statewide standard test for class II city assessors. The twenty-four hours of instruction may be waived upon successful completion of the statewide standard test without having first attended the instruction.
2. A class II city assessor who is also a township assessor must have a current township assessor certificate.
  3. A class II city assessor must become certified within twelve months of appointment. Any person who does not become certified within twelve months is not eligible for reappointment.

**History:** Effective March 1, 1988.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-05(2)

**81-02.1-02-05. Certification requirements - Class I city assessor.**

1. To be certified as a class I city assessor, a person shall:
  - a. Have a high school diploma or its equivalent.
  - b. Successfully complete one hundred fifty hours of assessment and appraisal instruction approved by the state supervisor of assessments. Thirty hours of instruction are required in each of the following courses:
    - (1) Tax administration.
    - (2) Principles and theory of value.
    - (3) Residential property appraisal.
    - (4) Commercial property appraisal.
    - (5) Other appraisal-related courses.

2. Any of the courses may be challenged by successfully completing the required problems, reports, and test.
3. A class I city assessor shall successfully complete the instruction within three years of appointment. A person who does not fulfill the requirements within three years is not eligible for reappointment.

**History:** Effective March 1, 1988.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-01(1)(2)

**81-02.1-02-06. Certification requirements - County director of tax equalization.**

1. To become certified, a county director of tax equalization shall:
  - a. Have a high school diploma or its equivalent.
  - b. Successfully complete one hundred ninety hours of assessment and appraisal instruction approved by the state supervisor of assessments. Instruction is required in the following courses:
    - (1) Thirty hours of tax administration.
    - (2) Thirty hours of principles and theory of value.
    - (3) Thirty hours of residential property appraisal.
    - (4) Thirty hours of commercial property appraisal.
    - (5) Thirty hours of agricultural land valuation.
    - (6) Forty hours of teaching appraisal techniques.
2. Any of the courses may be challenged by successfully completing the required problems, reports, presentations, and test.
3. A county director of tax equalization shall successfully complete the instruction within three years of appointment. A person who does not fulfill the requirements within three years is not eligible for reappointment.

**History:** Effective March 1, 1988.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-01(1)(2)

**81-02.1-02-07. Certificates.** Upon successful completion of the necessary requirements within the specified time, the state supervisor of assessments shall issue the proper certificate to the following assessment officials:

1. Township assessor.
2. Class II city assessor.
3. Class I city assessor.
4. County director of tax equalization.

**History:** Effective March 1, 1988.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-01(1), 11-10.1-05(1)

**81-02.1-02-08. Maintaining certification.** An assessment official is required to attend educational sessions in order to maintain certification. All educational sessions must be approved by the state supervisor of assessments.

A county director of tax equalization and a class I city assessor are certified for a term of four years by the state supervisor of assessments. In order to maintain certification, each of these assessment officials shall successfully complete forty hours of approved classroom instruction or forty hours of approved seminars during each four-year certification period.

Certification as a township assessor or a class II city assessor is valid for one year. The certification is renewable by attendance at an approved annual seminar which is conducted by a certified county director of tax equalization.

**History:** Effective March 1, 1988; amended effective November 1, 1992.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-01(1), 11-10.1-05(1)

**81-02.1-02-09. Failure to maintain certification.** The certificate of any person who does not fulfill the requirements of section 81-02.1-02-08 will be considered void by the state supervisor of assessments.

The state supervisor of assessments will notify the assessment official and the governing body of the assessment official's jurisdiction of the nonrenewal of certification.

**History:** Effective March 1, 1988.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-01(1), 11-10.1-05(1)

**81-02.1-02-10. Valuation of nonagricultural property.** Any assessment made by a township assessor or class II city assessor of a nonagricultural property, upon which there are buildings and structures with a true and full value of more than five hundred thousand dollars, must be submitted by March first annually to a certified county director of tax equalization or a certified class I city assessor

for review and approval prior to the township or city board of equalization annual meeting.

**History:** Effective November 1, 1992; amended effective August 1, 1994.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 11-10.1-05(2)